

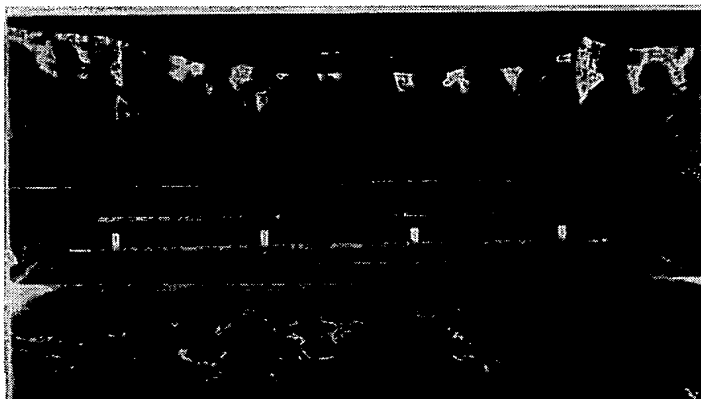
Periscope

VAULT ART

The View From the Beyond

MARINE CPL. SHANE Kielion, 23, died Nov. 15—hours after his wife gave birth to their first son. At a graveside service in Omaha, Neb., nine days later, mourners gathered around Kielion's burial vault to admire images adorning the lid: the statue of Saddam Hussein toppling, tanks storming the desert, an Iraqi girl waving an American flag.

Customizing burial vaults, the boxes that protect a casket after interment, has become a popular way to pay tribute to fallen veterans. Ray Simon of



STYLISH DEPARTURES: Decorated burial vaults capture the memories

Youngstown, Ohio, began designing images two years ago and has since completed more than 500 orders. "Memorials are no longer just for presidents. They are being presented to your hometown heroes," says Simon, whose paintings honor vets of WWII, Korea, Vietnam and Iraq, and firefighters and police who lost

their lives on 9/11. The original paintings are made into prints, affixed to a thin layer of transparent vinyl and attached to the vaults. Because the images are buried along with the deceased, Simon sends families 16-by-20-inch replicas. Good thing. Roger Kielion, Shane's father, says, "It's a shame they had to cover it up." —WILLIAM LEE ADAMS

SURGERY

A Taxing Procedure

TAXING BREAST implants is the latest tool states are using to augment their revenues. New Jersey pioneered the idea in September, when it became the first state to levy a 6 percent tax on elective cosmetic procedures, such as liposuction and face-lifts. Now similar taxes are up for debate in Washington and Illinois, and other states are said to be considering cosmetic-surgery tax legislation.

Botox and breast implants make an easy target for cash-

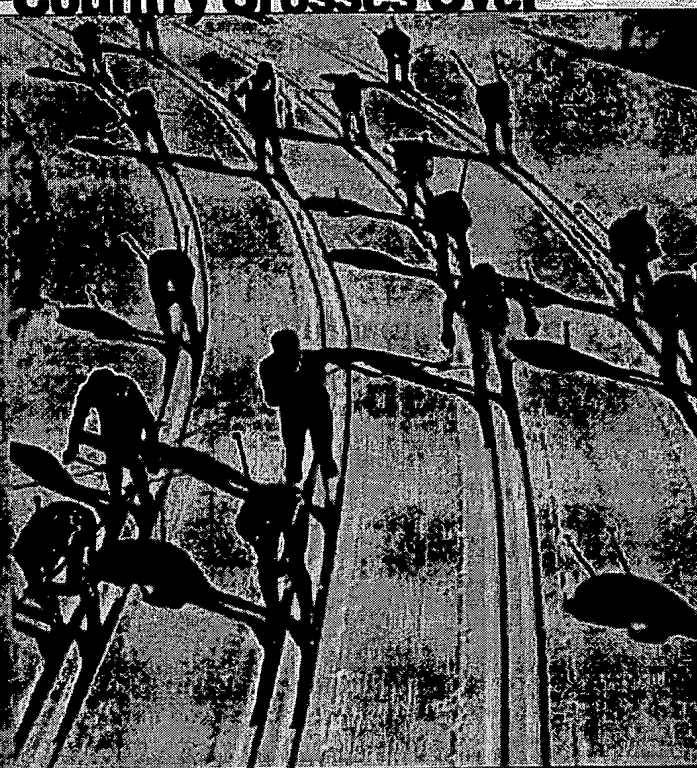


FACE-OFF: States want new taxes

strapped states like Washington, which faces a deficit of roughly \$2 billion. After all, the American Society of Plastic Surgeons reports that in 2003, Americans spent \$8.4 billion on cosmetic procedures. Doctors and medical groups oppose the taxes, saying they discriminate against women, who made up 86 percent of those getting procedures in 2003. But Washington state Sen. Karen Keiser, who notes that revenues from her state's tax would go to health services for children, says it might even give the industry a lift. "[It's] a little incentive to get something done," she says. It's for the kids, after all. —KAREN SPRINGEN

SKIERS Cross-Country Crosses Over

When does a sport officially go "extreme"? One sign: when parents are frightened by their kids' participation. He hasn't hurt himself yet," says David Newell about Andrew, his son. "I've got my fingers crossed." David does have some reason to worry, even though Andrew is a star in the world of extreme cross-country skiing. Inspired by the acrobatics of snowboarders and skiers, young Nordic skiers are taking to the air themselves. In Nordic races, popular in Europe, competitors start on a mass and fly down a winding course. Races are full-contact. "We're trying to remake the image of cross-country," says Colin Bell, organizer of North America's first big "Nordic skisurfing" event in Calgary on April 2. It's not the only one: in the past few years, at least 15 U.S. cross-country ski-touring centers have built terrain parks.



NO SLUMP AT THIS SLOPE Double jumper Olaf Thormøhlen